

EXHIBIT B

FEES

Bankruptcy Matters - 00390

Name	Position	Hourly Rate	TOTAL HOURS BILLED			
			January	February	March	Total Comp.
Johnson, Eric E.	Partner	\$ 450.00	0	1.3	1.4	\$ 1,215.00
Haag, Susan	Sr. Paralegal	\$ 195.00	0	2.2	0	\$ 429.00
Friedman, Stanley	Sr. Paralegal	\$ 165.00	0	2.5	7.3	\$ 1,617.00
TOTAL			0	6.0	8.7	\$ 3,261.00

FEES

Matter 00000-GENERAL

Name	Position	Hourly Rate	TOTAL HOURS BILLED			
			January	February	March	Total Comp.
Coggon, Katheryn	Special Counsel	\$425.00	0.5	0	0	\$ 212.50
Sherman, Joan	Paralegal	\$ 195.00	3.3	0	0.0	\$ 643.50
Bjorquist-Rich, Shari	Practice Support	\$215.00	0.5	0	0.0	\$ 107.50
Payne, William	Practice Support	\$ 190.00	2.0	0	0.0	\$ 380.00
TOTAL			6.3	0	0.0	\$ 1,343.50

TOTAL FEES FOR QUARTER

Name	Position	Hourly Rate	TOTAL HOURS BILLED			
			January	February	March	Total Comp.
Johnson, Eric E.	Partner	\$ 450.00	0	1.3	1.4	\$ 1,215.00
Haag, Susan	Sr. Paralegal	\$ 195.00	0	2.2	0	\$ 429.00
Payne, William	Practice Support	\$ 190.00	2.0	0	0.0	\$ 380.00
Sherman, Joan	Paralegal	\$ 195.00	3.3	0	0.0	\$ 643.50
Friedman, Stanley	Sr. Paralegal	\$ 165.00	0	2.5	7.3	\$ 1,617.00
Coggon, Katheryn	Special Counsel	\$ 425.00	0.5	0	0	\$ 212.50
Bjorquist-Rich, Shari	Practice Support	\$ 215.00	0.5	0	0.0	\$ 107.50
TOTAL			6.3	6.0	8.7	\$ 4,604.50